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NEGLIGENCE—PERSONS ENTITLED TO SUE—POISONOUS DRUGS.—For the breach of a contract, only the parties to it, or their privies, can maintain an action. But where the law imposes upon a party the duty so to act that he shall not harm others, independent of contract, he is liable in an action of tort, if by negligence he harms others. Thus, where a druggist sold to one person saltpetre for epsom salts, and it was taken without negligence for medicine by a third person, who thereby was rendered sick, the vendor is liable in damages to such third person. *Peters v. Johnson* (W. Va.), 41 S. E. 190. Citing *Thomas v. Winchester*, 6 N. Y. 397, 57 Am. Dec. 455; *Bank v. Ward*, 100 U. S. 204; *Norton v. Sewell*, 106 Mass. 143, 8 Am. Rep. 298; *Davis v. Guarneri*, 45 Ohio St. 470; *Balm, Co. v. Cooper*, 83 Ga. 457, 5 L. R. A. 612.

Upon the degree of care, the court ruled that apothecaries, druggists and all persons engaged in manufacturing, compounding or vending drugs, poisons or medicines, are required to be extraordinarily skillful, and to use the highest degree of care known to practical men to prevent injury from the use of such articles. Citing *Howes v. Rose* (Ind.), 55 Am. St. Rep. 251; *Craft v. Parker* (Mich.), 21 L. R. A. 139; *Walton v. Booth*, 34 La. Ann. 913.

TAXATION—ASSETS OF A NON-RESIDENT CORPORATION—A corporation, a citizen of New Jersey under the laws of that State, but having its principal place of business in Kansas, and conducting a branch of its business in the city of Savannah, Georgia, is assessable for taxation upon its cash and solvent accounts in Savannah. *Armour Packing Co. v. Savannah* (Ga.), 41 S. E. 237. Disapproving *Vicksburg v. Armour Packing Co.* (Miss.), 24 South. 244.

Per Barrow, Judge of Superior Court, approved upon appeal :

"The weight of authority is in favor of the authority of the city to tax this property here. It is true that personal property follows the domicile, and has no situs of its own; but it is equally as true that, for the purposes of taxation, property situated as this cash and these accounts are situated is subject to statutory control. It is competent for the legislature of this State to enact laws and to authorize cities to pass ordinances taxing the personal property of non-resident owners in this State, used in its business in this State, and received here in carrying on its business."

TRADE-NAME—GEOGRAPHICAL NAME—INJUNCTION.—A manufacturer cannot acquire such property in the name of the town or place where his goods are manufactured as to entitle him to an injunction to prevent other manufacturers in the same town or place using that name to designate the place of manufacture of their goods, in the absence of any piracy of plaintiff's own name. There is no exclusive right to the use of a geographical name as a designation of any article of commerce; it is the property of the public. *Telephone Mfg. Co. of Sumter, S. C. v. Sumter Telephone Mfg. Co.* (S. C.), 41 S. E. 322. Citing *N. Y. & R. Cement Co. v. Copley Cement Co.*, 44 Fed. 277; *Iron Co. v. Uhler*, 75 Pa. 467, 15 Am. Rep. 599; *Canal Co. v. Clark*, 13 Wall, 311; 2 High Injunctions, sec. 1094. See also *Castner v. Coffman*, 178 U. S. 168 ("Pocahontas Coal Case").

But dealers in one locality may enjoin dealers of other localities from fraudulently branding their goods as made in the former place, where such false brand-